



# CITY OF SANTA BARBARA

## COUNCIL AGENDA REPORT

**AGENDA DATE:** September 13, 2011

**TO:** Mayor and Councilmembers

**FROM:** Accounting Division, Finance Department

**SUBJECT:** Fiscal Year 2011 Interim Financial Statements For The Twelve Months Ended June 30, 2011

**RECOMMENDATION:** That Council:

- A. Accept the Fiscal Year 2011 Interim Financial Statements for the Year Ended June 30, 2011;
- B. Hear a report from staff on the General Fund's preliminary year-end results of revenues and expenditures in relation to budget as of June 30, 2011; and
- C. Approve an allocation of \$11,633 to the Fiscal Year 2011 City Attorney's Office budget and \$188,777 to the Police Department budget from General Fund appropriated reserves to cover unbudgeted expenditures in those departments.

**DISCUSSION:**

The accompanying interim financial statements (Attachment) present the preliminary year-end revenues and expenditures, with a comparison to budgeted amounts, for the fiscal year ended June 30, 2011. Revenues and expenditures will continue to be analyzed and, as necessary, further adjusted in the next few weeks in preparation for the annual independent financial audit.

Each month staff provides City Council with interim financial statements that provide a status of revenues and expenditures in relation to budget. In those interim reports, the focus is on identifying any material variances and, if appropriate, any adjustments to the budget that may be required. At year-end, however, the focus is on providing a summary of the final results of operations and their impacts on reserve balances, and to help understand material favorable and unfavorable variances from budget.

Staff will present a preliminary report of year-end revenues and expenditures for the General Fund. The information presented in this report has not yet been audited by our independent financial auditors. The staff report on revenues will include most of the year-end revenue accruals for the General Fund; however the sales tax accrual will be an estimate because final amounts for the quarter ended June 30, 2011, will not be known until late September. Reported expenditures reflect all year-end adjustments other than those that may be identified in connection with the independent audit.

## Summary of Year-End Results – General Fund

The table below summarizes the General Fund results of operations for Fiscal Year 2011. Most importantly, total revenues exceeded total expenditures by almost \$1.5 million. A number of factors played into the positive year-end results; however, the most notable results were in expenditures which were below budget by \$2.7 million.

While revenues ended the year \$444,715 below budget, actual results were much better since the budgeted revenues include amount called “Anticipated Year-End Variance” which represents expected savings in expenditures that occur each year from turnover in staff and vacancies. Excluding this amount, actual revenues ended the year approximately \$1.5 million over budget, with tax revenues creating most of the positive results. Detailed revenue and expenditure information is provided in Attachment 1.

<b>General Fund</b> <b>Fiscal Year Ended June 30, 2011</b>				
	<u>Amended Budget</u>	<u>Year-End Totals</u>	<u>Encumbr.</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Total Revenues</b>	\$ 100,508,807	\$ 100,064,092	\$ -	\$ (444,715)
<b>Total Expenditures</b>	<u>101,523,818</u>	<u>98,610,924</u>	<u>248,581</u>	<u>2,664,313</u>
<b>Addition to (Use of) Reserves</b>	<u>\$ (1,015,011)</u>	<u>\$ 1,453,168</u>	<u>\$ (248,581)</u>	<u>\$ 2,219,598</u>

Even with this almost \$1.5 million increase, General Fund reserves will remain below policy levels.

## Recommended Budget Adjustments

As show in Attachment 1, expenditures in two departments have exceeded their respective budgets – the Police Department and the City Attorney’s Office.

The Police Department is \$188,777 over their expenditure budget. This was created primarily from over-hiring of sworn officers as directed by City Council. In anticipation that the Police Department may need additional funds as a result of their direction, the City added \$200,000 to the General Fund appropriated reserve account. Therefore, staff recommends Council approve an allocation of \$188,777 from the appropriated reserves to the Police Department Budget.

The City Attorney's Office is \$11,633 over expended. Given the relatively small departmental budget with little budgetary cushion, this overage is not considered significant. Staff recommends allocating an additional \$11,633 from appropriated reserves to cover the overage.

**ATTACHMENTS:** 1. Summary of General Fund Revenues and Expenditures  
2. Preliminary Interim Financial Statements

**PREPARED BY:** Ruby Carrillo, Accounting Manager

**SUBMITTED BY:** Robert Samario, Finance Director

**APPROVED BY:** City Administrator's Office

**CITY OF SANTA BARBARA**  
**Summary of Revenues**  
**General Fund**  
**Fiscal Year Ended June 30, 2011**

	<b>Amended Budget</b>	<b>Year-End Totals</b>	<b>Variance Favorable (Unfavorable)</b>
<b>NON-DEPARTMENTAL REVENUES</b>			
<b>Taxes</b>			
Sales & Use Tax	\$ 16,414,000	\$ 17,132,935	\$ 718,935
Utility Users' Tax	7,040,000	6,943,490	(96,510)
Property Tax	22,790,000	22,781,853	(8,147)
Transient Occupancy Tax	12,061,000	12,459,157	398,157
Business License Tax	2,168,000	2,206,992	38,992
Real Property Transfer Tax	358,100	372,292	14,192
Total Taxes	<u>60,831,100</u>	<u>61,896,719</u>	<u>1,065,619</u>
<b>Other Revenues</b>			
Franchise Fees	3,266,000	3,480,215	214,215
Interest & Rents	896,415	798,980	(97,435)
Motor Vehicle In-Lieu	150,000	431,036	281,036
Administrative Overhead	6,520,510	6,520,510	-
Other	193,981	316,853	122,872
Total Other	<u>11,026,906</u>	<u>11,547,594</u>	<u>520,688</u>
<b>Sub-Total</b>	71,858,006	73,444,313	1,586,307
<b>Anticipated Year-End Variance</b>	<u>1,975,256</u>	<u>-</u>	<u>(1,975,256)</u>
<b>Total Non-Departmental</b>	<u>\$ 73,833,262</u>	<u>\$ 73,444,313</u>	<u>\$ (388,949)</u>
<b>DEPARTMENTAL REVENUES</b>			
City Attorney	\$ 179,958	\$ 255,301	\$ 75,343
City Administrator's Office	333,090	306,502	(26,588)
Finance Department	1,049,930	1,100,878	50,948
Administrative Services	5,000	8,148	3,148
Community Development	5,847,680	6,096,598	248,918
Fire	2,634,246	2,787,788	153,542
Police	4,890,980	4,835,146	(55,834)
Public Works	5,767,251	5,473,635	(293,616)
Library	1,348,744	1,234,328	(114,416)
Parks & Recreation	<u>4,618,666</u>	<u>4,521,455</u>	<u>(97,211)</u>
<b>Total Departmental Revenues</b>	<u>\$ 26,675,545</u>	<u>\$ 26,619,779</u>	<u>\$ (55,766)</u>
<b>TOTAL REVENUES</b>	<u>\$ 100,508,807</u>	<u>\$ 100,064,092</u>	<u>\$ (444,715)</u>

**CITY OF SANTA BARBARA**  
**Summary of Expenditures**  
**General Fund**  
**Fiscal Year Ended June 30, 2011**

	<b>Amended Budget</b>	<b>Year-End Actuals</b>	<b>Encumbr.</b>	<b>Variance Favorable (Unfavorable)</b>
Mayor & Council	\$ 686,819	\$ 678,620	\$ -	\$ 8,199
City Attorney	1,921,900	1,933,533	-	(11,633)
City Administrator's Office	1,849,353	1,748,521	43,462	57,370
Administrative Services	1,673,770	1,570,489	-	103,281
Finance Department	4,189,067	4,071,794	-	117,273
Community Development	9,960,413	9,353,785	23,460	583,168
Fire	21,146,297	21,114,133	-	32,164
Police	32,627,878	32,816,655	-	(188,777)
Public Works	6,571,047	6,228,194	50,947	291,906
Library	4,258,939	3,792,758	95,212	370,969
Parks & Recreation	12,885,815	12,525,811	35,500	324,504
Community Promotions & GG	3,752,520	2,776,631	-	975,889
<b>Total Expenditures</b>	<b>\$ 101,523,818</b>	<b>\$ 98,610,924</b>	<b>\$ 248,581</b>	<b>\$ 2,664,313</b>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenditures**  
**Summary by Fund**  
**For the Twelve Months Ended June 30, 2011 (100% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
<b>GENERAL FUND</b>					
Revenue	100,508,807	100,064,092	-	444,716	99.6%
Expenditures	101,523,818	98,610,924	393,039	2,519,856	97.5%
<i>Addition to / (use of) reserves</i>	<u>(1,015,011)</u>	<u>1,453,168</u>	<u>(393,039)</u>		
<b>WATER OPERATING FUND</b>					
Revenue	34,632,686	32,461,686	-	2,171,000	93.7%
Expenditures	35,669,711	29,405,417	846,535	5,417,759	84.8%
<i>Addition to / (use of) reserves</i>	<u>(1,037,025)</u>	<u>3,056,269</u>	<u>(846,535)</u>		
<b>WASTEWATER OPERATING FUND</b>					
Revenue	14,985,411	15,007,080	-	(21,669)	100.1%
Expenditures	19,066,345	18,166,168	231,361	668,816	96.5%
<i>Addition to / (use of) reserves</i>	<u>(4,080,934)</u>	<u>(3,159,088)</u>	<u>(231,361)</u>		
<b>DOWNTOWN PARKING</b>					
Revenue	6,689,440	6,764,166	-	(74,726)	101.1%
Expenditures	7,391,283	6,524,300	83,297	783,686	89.4%
<i>Addition to / (use of) reserves</i>	<u>(701,843)</u>	<u>239,867</u>	<u>(83,297)</u>		
<b>AIRPORT OPERATING FUND</b>					
Revenue	13,171,977	13,611,385	-	(439,408)	103.3%
Expenditures	14,738,000	13,898,814	227,715	611,471	95.9%
<i>Addition to / (use of) reserves</i>	<u>(1,566,023)</u>	<u>(287,430)</u>	<u>(227,715)</u>		
<b>GOLF COURSE FUND</b>					
Revenue	2,049,194	1,903,897	-	145,297	92.9%
Expenditures	2,060,811	1,934,861	5,724	120,226	94.2%
<i>Addition to / (use of) reserves</i>	<u>(11,617)</u>	<u>(30,964)</u>	<u>(5,724)</u>		
<b>INTRA-CITY SERVICE FUND</b>					
Revenue	6,083,553	5,210,064	-	873,489	85.6%
Expenditures	6,781,899	5,086,854	778,437	916,608	86.5%
<i>Addition to / (use of) reserves</i>	<u>(698,346)</u>	<u>123,210</u>	<u>(778,437)</u>		

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenditures**  
**Summary by Fund**  
**For the Twelve Months Ended June 30, 2011 (100% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
<b>FLEET REPLACEMENT FUND</b>					
Revenue	2,227,068	2,228,270	-	(1,202)	100.1%
Expenditures	4,631,542	1,958,405	256,657	2,416,480	47.8%
<i>Addition to / (use of) reserves</i>	<u>(2,404,474)</u>	<u>269,865</u>	<u>(256,657)</u>		
<b>FLEET MAINTENANCE FUND</b>					
Revenue	2,429,418	2,430,046	-	(628)	100.0%
Expenditures	2,485,972	2,341,504	43,241	101,227	95.9%
<i>Addition to / (use of) reserves</i>	<u>(56,554)</u>	<u>88,542</u>	<u>(43,241)</u>		
<b>SELF INSURANCE TRUST FUND</b>					
Revenue	5,694,553	5,454,679	-	239,874	95.8%
Expenditures	6,194,109	5,875,105	95,616	223,388	96.4%
<i>Addition to / (use of) reserves</i>	<u>(499,556)</u>	<u>(420,426)</u>	<u>(95,616)</u>		
<b>INFORMATION SYSTEMS ICS FUND</b>					
Revenue	2,339,593	2,328,783	-	10,810	99.5%
Expenditures	2,344,701	2,189,319	8,387	146,994	93.7%
<i>Addition to / (use of) reserves</i>	<u>(5,108)</u>	<u>139,464</u>	<u>(8,387)</u>		
<b>WATERFRONT FUND</b>					
Revenue	11,762,974	11,462,561	-	300,413	97.4%
Expenditures	11,850,433	11,340,726	116,945	392,763	96.7%
<i>Addition to / (use of) reserves</i>	<u>(87,459)</u>	<u>121,835</u>	<u>(116,945)</u>		
<b>TOTAL FOR ALL FUNDS</b>					
Revenue	202,574,674	198,926,710	-	3,647,964	98.2%
Expenditures	214,738,625	197,332,397	3,086,955	14,319,273	93.3%
<i>Addition to / (use of) reserves</i>	<u>(12,163,951)</u>	<u>1,594,313</u>	<u>(3,086,955)</u>		

**\*\* It is City policy to adopt a balanced budget. In most cases, encumbrance balances exist at year-end. These encumbrance balances are obligations of each fund and must be reported at the beginning of each fiscal year. In addition, a corresponding appropriations entry must be made in order to accommodate the 'carried-over' encumbrance amount. Most differences between budgeted annual revenues and expenses are due to these encumbrance carryovers.**

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Budgeted and Actual Revenues**  
**For the Twelve Months Ended June 30, 2011 (100% of Fiscal Year)**

	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Remaining Balance</b>	<b>Percent Received</b>	<b>Previous YTD</b>
<b>TAXES</b>					
Sales and Use	16,714,359	17,462,090	(747,731)	104.5%	16,149,552
Property Taxes	22,790,000	22,781,853	8,147	100.0%	23,039,699
Utility Users Tax	7,040,000	6,943,490	96,510	98.6%	6,952,690
Transient Occupancy Tax	12,061,000	12,459,157	(398,157)	103.3%	11,344,630
Franchise Fees	3,266,000	3,480,215	(214,215)	106.6%	3,399,654
Business License	2,168,000	2,206,992	(38,992)	101.8%	2,188,577
Real Property Transfer Tax	358,100	372,292	(14,192)	104.0%	383,552
<i>Total</i>	<u>64,397,459</u>	<u>65,706,088</u>	<u>(1,308,630)</u>	<u>102.0%</u>	<u>63,458,354</u>
<b>LICENSES &amp; PERMITS</b>					
Licenses & Permits	194,000	206,376	(12,376)	106.4%	185,073
<i>Total</i>	<u>194,000</u>	<u>206,376</u>	<u>(12,376)</u>	<u>106.4%</u>	<u>185,073</u>
<b>FINES &amp; FORFEITURES</b>					
Parking Violations	2,469,069	2,368,671	100,398	95.9%	2,342,617
Library Fines	115,000	114,886	114	99.9%	125,686
Municipal Court Fines	150,000	140,901	9,099	93.9%	173,248
Other Fines & Forfeitures	175,000	235,001	(60,001)	134.3%	187,700
<i>Total</i>	<u>2,909,069</u>	<u>2,859,459</u>	<u>49,610</u>	<u>98.3%</u>	<u>2,829,251</u>
<b>USE OF MONEY &amp; PROPERTY</b>					
Investment Income	848,615	738,865	109,750	87.1%	1,014,946
Rents & Concessions	421,535	450,232	(28,697)	106.8%	403,247
<i>Total</i>	<u>1,270,150</u>	<u>1,189,096</u>	<u>81,054</u>	<u>93.6%</u>	<u>1,418,193</u>
<b>INTERGOVERNMENTAL</b>					
Grants	511,559	468,615	42,944	91.6%	809,239
Vehicle License Fees	150,000	431,036	(281,036)	287.4%	278,321
Reimbursements	14,040	12,814	1,226	91.3%	12,891
<i>Total</i>	<u>675,599</u>	<u>912,465</u>	<u>(236,866)</u>	<u>135.1%</u>	<u>1,100,451</u>
<b>FEES &amp; SERVICE CHARGES</b>					
Finance	858,930	848,694	10,236	98.8%	828,026
Community Development	4,452,856	4,857,240	(404,384)	109.1%	4,552,259
Recreation	2,358,031	2,261,759	96,272	95.9%	2,243,867
Public Safety	476,348	544,385	(68,037)	114.3%	462,825
Public Works	5,219,373	4,891,886	327,487	93.7%	5,237,393
Library	779,643	776,256	3,387	99.6%	784,807
Reimbursements	5,856,688	5,687,343	169,345	97.1%	5,750,606
<i>Total</i>	<u>20,001,869</u>	<u>19,867,564</u>	<u>134,305</u>	<u>99.3%</u>	<u>19,859,783</u>
<b>OTHER MISCELLANEOUS REVENUES</b>					
Miscellaneous	1,475,938	1,728,193	(252,255)	117.1%	1,693,129
Indirect Allocations	6,520,510	6,520,510	-	100.0%	7,238,105
Operating Transfers-In	3,064,213	1,074,341	1,989,872	35.1%	1,926,862
<i>Total</i>	<u>11,060,661</u>	<u>9,323,044</u>	<u>1,737,617</u>	<u>84.3%</u>	<u>10,858,096</u>
<b>TOTAL REVENUES</b>	<u>100,508,807</u>	<u>100,064,092</u>	<u>444,715</u>	<u>99.6%</u>	<u>99,709,200</u>



**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Twelve Months Ended June 30, 2011 (100% of Fiscal Year)**

	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>** Remaining Balance</b>	<b>YTD Expended and Encumbered</b>	<b>Previous YTD</b>
<b>GENERAL GOVERNMENT</b>						
<u>Mayor &amp; City Council</u>						
MAYOR	686,819	678,620	-	8,199	98.8%	
<i>Total</i>	686,819	678,620	-	8,199	98.8%	700,132
<u>City Attorney</u>						
CITY ATTORNEY	1,921,900	1,933,533	-	(11,633)	100.6%	
<i>Total</i>	1,921,900	1,933,533	-	(11,633)	100.6%	2,059,320
<u>Administration</u>						
CITY ADMINISTRATOR	1,289,339	1,252,541	-	36,798	97.1%	
LABOR RELATIONS	110,649	91,055	-	19,594	82.3%	
CITY TV	449,365	404,926	14,630	29,809	93.4%	
<i>Total</i>	1,849,353	1,748,521	14,630	86,201	95.3%	1,807,239
<u>Administrative Services</u>						
CITY CLERK	465,472	433,907	2,021	29,544	93.7%	
HUMAN RESOURCES	1,072,931	1,018,419	-	54,512	94.9%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	135,367	118,163	-	17,204	87.3%	
<i>Total</i>	1,673,770	1,570,489	2,021	101,260	94.0%	1,894,171
<u>Finance</u>						
ADMINISTRATION	225,246	231,091	6,571	(12,416)	105.5%	
TREASURY	442,107	409,529	1,700	30,878	93.0%	
CASHIERING & COLLECTION	419,606	421,415	-	(1,809)	100.4%	
LICENSES & PERMITS	383,444	360,200	-	23,244	93.9%	
BUDGET MANAGEMENT	376,809	387,211	-	(10,402)	102.8%	
ACCOUNTING	389,626	375,461	23,653	(9,488)	102.4%	
PAYROLL	266,456	263,403	-	3,053	98.9%	
ACCOUNTS PAYABLE	207,691	204,308	-	3,383	98.4%	
CITY BILLING & CUSTOMER SERVICE	575,806	539,969	-	35,837	93.8%	
PURCHASING	657,198	633,239	-	23,959	96.4%	
CENTRAL STORES	158,284	155,969	-	2,315	98.5%	
MAIL SERVICES	86,794	89,998	-	(3,204)	103.7%	
<i>Total</i>	4,189,067	4,071,794	31,924	85,350	98.0%	4,479,742
<b>TOTAL GENERAL GOVERNMENT</b>	<b>10,320,909</b>	<b>10,002,958</b>	<b>48,575</b>	<b>269,376</b>	<b>97.4%</b>	<b>10,940,604</b>
<b>PUBLIC SAFETY</b>						
<u>Police</u>						
CHIEF'S STAFF	1,157,059	1,163,142	-	(6,083)	100.5%	
SUPPORT SERVICES	568,188	563,051	-	5,137	99.1%	
RECORDS	1,272,453	1,205,752	-	66,701	94.8%	
COMMUNITY SVCS	904,269	874,009	-	30,260	96.7%	
CRIME ANALYSIS	7,067	7,067	-	-	100.0%	
PROPERTY ROOM	125,865	137,969	-	(12,104)	109.6%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Twelve Months Ended June 30, 2011 (100% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
<b>PUBLIC SAFETY</b>						
<u>Police</u>						
TRNG/RECRUITMENT	452,567	656,329	33,246	(237,008)	152.4%	
RANGE	1,023,098	1,094,677	3,097	(74,677)	107.3%	
BEAT COORDINATORS	479,676	570,188	-	(90,512)	118.9%	
INFORMATION TECHNOLOGY	1,112,749	1,083,861	(271)	29,158	97.4%	
INVESTIGATIVE DIVISION	4,334,087	4,394,055	-	(59,968)	101.4%	
CRIME LAB	213,712	134,601	-	79,111	63.0%	
PATROL DIVISION	13,162,085	13,332,022	1,570	(171,508)	101.3%	
TRAFFIC	1,288,565	1,152,044	-	136,521	89.4%	
SPECIAL EVENTS	972,017	1,167,705	18,378	(214,066)	122.0%	
TACTICAL PATROL FORCE	1,114,467	1,141,446	-	(26,979)	102.4%	
STREET SWEEPING ENFORCEMENT	278,644	289,649	-	(11,005)	103.9%	
NIGHT LIFE ENFORCEMENT	325,787	284,446	-	41,341	87.3%	
PARKING ENFORCEMENT	1,000,147	898,962	-	101,185	89.9%	
CCC	2,292,999	2,060,442	1,971	230,586	89.9%	
ANIMAL CONTROL	542,378	605,237	-	(62,859)	111.6%	
<i>Total</i>	<u>32,627,878</u>	<u>32,816,655</u>	<u>57,992</u>	<u>(246,769)</u>	100.8%	<u>32,359,784</u>
<u>Fire</u>						
ADMINISTRATION	816,405	799,924	-	16,481	98.0%	
EMERGENCY SERVICES AND PUBLIC ED	210,178	179,042	-	31,136	85.2%	
PREVENTION	1,166,561	1,054,345	-	112,216	90.4%	
WILDLAND FIRE MITIGATION PROGRAM	173,996	172,177	8,368	(6,549)	103.8%	
OPERATIONS	16,985,065	17,083,500	(503)	(97,932)	100.6%	
ARFF	1,794,092	1,825,144	-	(31,052)	101.7%	
<i>Total</i>	<u>21,146,297</u>	<u>21,114,133</u>	<u>7,865</u>	<u>24,299</u>	99.9%	<u>20,445,611</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>53,774,175</u>	<u>53,930,789</u>	<u>65,857</u>	<u>(222,470)</u>	100.4%	<u>52,805,395</u>
<b>PUBLIC WORKS</b>						
<u>Public Works</u>						
ADMINISTRATION	872,992	771,857	-	101,135	88.4%	
ENGINEERING SVCS	4,353,334	4,226,100	1,272	125,962	97.1%	
PUBLIC RT OF WAY MGMT	983,568	965,722	499	17,346	98.2%	
ENVIRONMENTAL PROGRAMS	361,153	264,514	50,947	45,692	87.3%	
<i>Total</i>	<u>6,571,047</u>	<u>6,228,194</u>	<u>52,718</u>	<u>290,135</u>	95.6%	<u>6,172,085</u>
<b>TOTAL PUBLIC WORKS</b>	<u>6,571,047</u>	<u>6,228,194</u>	<u>52,718</u>	<u>290,135</u>	95.6%	<u>6,172,085</u>
<b>COMMUNITY SERVICES</b>						
<u>Parks &amp; Recreation</u>						
PRGM MGMT & BUS SVCS	476,287	466,866	-	9,421	98.0%	
FACILITIES	354,519	366,851	405	(12,737)	103.6%	
CULTURAL ARTS	420,422	385,587	-	34,835	91.7%	

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Twelve Months Ended June 30, 2011 (100% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
<b>COMMUNITY SERVICES</b>						
<u>Parks &amp; Recreation</u>						
YOUTH ACTIVITIES	733,831	695,165	(290)	38,956	94.7%	
SR CITIZENS	653,938	614,471	43	39,424	94.0%	
AQUATICS	1,042,852	1,085,476	5,405	(48,029)	104.6%	
SPORTS	495,345	443,128	-	52,217	89.5%	
TENNIS	258,175	213,117	-	45,058	82.5%	
NEIGHBORHOOD & OUTREACH SERV	989,941	989,251	-	690	99.9%	
ADMINISTRATION	520,544	517,282	-	3,262	99.4%	
PROJECT MANAGEMENT TEAM	223,659	231,624	-	(7,965)	103.6%	
BUSINESS SERVICES	302,136	243,368	515	58,253	80.7%	
FACILITY & PROJECT MGT	951,580	913,464	-	38,116	96.0%	
GROUPS MANAGEMENT	4,134,610	4,059,948	22,728	51,935	98.7%	
FORESTRY	1,163,333	1,141,346	53,834	(31,847)	102.7%	
BEACH MAINTENANCE	164,643	160,041	6,794	(2,192)	101.3%	
<i>Total</i>	<u>12,885,815</u>	<u>12,525,811</u>	<u>89,433</u>	<u>270,571</u>	<u>97.9%</u>	<u>13,035,192</u>
<u>Library</u>						
ADMINISTRATION	399,732	356,473	-	43,259	89.2%	
PUBLIC SERVICES	1,997,383	1,945,390	3,950	48,043	97.6%	
SUPPORT SERVICES	1,861,824	1,490,895	99,038	271,891	85.4%	
<i>Total</i>	<u>4,258,939</u>	<u>3,792,758</u>	<u>102,988</u>	<u>363,193</u>	<u>91.5%</u>	<u>3,890,208</u>
<b>TOTAL COMMUNITY SERVICES</b>	<u>17,144,754</u>	<u>16,318,568</u>	<u>192,421</u>	<u>633,765</u>	<u>96.3%</u>	<u>16,925,400</u>
<b>COMMUNITY DEVELOPMENT</b>						
<u>Community Development</u>						
ADMINISTRATION	427,609	383,593	-	44,016	89.7%	
ECON DEV	52,296	43,114	-	9,182	82.4%	
CITY ARTS ADVISORY PROGRAM	427,260	427,260	-	-	100.0%	
HUMAN SVCS	819,851	808,433	-	11,419	98.6%	
RDA	685,691	623,098	-	62,593	90.9%	
RDA HSG DEV	642,855	590,298	-	52,557	91.8%	
LR PLANNING/STUDIES	716,236	709,935	-	6,301	99.1%	
DEV & DESIGN REVIEW	952,017	884,693	10,000	57,325	94.0%	
ZONING	809,341	787,451	-	21,890	97.3%	
DESIGN REV & HIST PRESERVATN	886,555	797,100	1,824	87,631	90.1%	
SHO/ENVIRON REVIEW/TRAINING	737,535	689,378	-	48,157	93.5%	
BLDG PERMITS	1,027,134	967,449	6,854	52,831	94.9%	
RECORDS & ARCHIVES	523,630	476,658	7,574	39,398	92.5%	
PLAN CK & COUNTER SRV	1,252,403	1,165,327	7,215	79,861	93.6%	
<i>Total</i>	<u>9,960,413</u>	<u>9,353,785</u>	<u>33,467</u>	<u>573,160</u>	<u>94.2%</u>	<u>9,748,717</u>
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<u>9,960,413</u>	<u>9,353,785</u>	<u>33,467</u>	<u>573,160</u>	<u>94.2%</u>	<u>9,748,717</u>

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Appropriations, Expenditures and Encumbrances**  
**For the Twelve Months Ended June 30, 2011 (100% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
<b>NON-DEPARTMENTAL</b>						
<u>Non-Departmental</u>						
DUES, MEMBERSHIPS, & LICENSES	22,272	23,865	-	(1,593)	107.2%	
COMMUNITY PROMOTIONS	1,539,263	1,585,006	-	(45,743)	103.0%	
SPECIAL PROJECTS	357,891	294,750	-	63,141	82.4%	
TRANSFERS OUT	43,500	43,500	-	-	100.0%	
DEBT SERVICE TRANSFERS	350,445	321,340	-	29,105	91.7%	
CAPITAL OUTLAY TRANSFER	508,170	508,170	-	-	100.0%	
APPROP. RESERVE	930,979	-	-	930,979	0.0%	
<i>Total</i>	<u>3,752,520</u>	<u>2,776,631</u>	<u>-</u>	<u>975,889</u>	<u>74.0%</u>	<u>2,710,380</u>
<b>TOTAL NON-DEPARTMENTAL</b>	<u>3,752,520</u>	<u>2,776,631</u>	<u>-</u>	<u>975,889</u>	<u>74.0%</u>	<u>2,710,380</u>
<b>TOTAL EXPENDITURES</b>	<u>101,523,818</u>	<u>98,610,924</u>	<u>393,039</u>	<u>2,519,855</u>	<u>97.5%</u>	<u>99,302,581</u>

*\*\* The legal level of budgetary control is at the department level for the General Fund. Therefore, as long as the department as a whole is within budget, budgetary compliance has been achieved. The City actively monitors the budget status of each department and takes measures to address potential over budget situations before they occur.*

*For Enterprise and Internal Service Funds, the legal level of budgetary control is at the fund level. The City also monitors and addresses these fund types for potential over budget situations.*

**CITY OF SANTA BARBARA**  
**Special Revenue Funds**  
**Interim Statement of Revenues and Expenditures**  
**For the Twelve Months Ended June 30, 2011 (100% of Fiscal Year)**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
<b>TRAFFIC SAFETY FUND</b>					
Revenue	470,000	458,424	-	11,576	97.5%
Expenditures	470,000	458,424	-	11,576	97.5%
<i>Revenue Less Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>CREEK RESTORATION/WATER QUALITY IMPRVMT</b>					
Revenue	2,407,300	3,259,822	-	(852,522)	135.4%
Expenditures	4,163,728	3,523,864	109,046	530,818	87.3%
<i>Revenue Less Expenditures</i>	<u>(1,756,428)</u>	<u>(264,043)</u>	<u>(109,046)</u>	<u>(1,383,340)</u>	
<b>SOLID WASTE PROGRAM</b>					
Revenue	17,512,032	16,947,929	-	564,103	96.8%
Expenditures	19,426,916	18,267,780	728,433	430,704	97.8%
<i>Revenue Less Expenditures</i>	<u>(1,914,884)</u>	<u>(1,319,851)</u>	<u>(728,433)</u>	<u>133,400</u>	
<b>COMM.DEVELOPMENT BLOCK GRANT</b>					
Revenue	2,003,480	1,941,194	-	62,286	96.9%
Expenditures	2,003,480	1,102,295	39,884	861,301	57.0%
<i>Revenue Less Expenditures</i>	<u>-</u>	<u>838,899</u>	<u>(39,884)</u>	<u>(799,016)</u>	
<b>COUNTY LIBRARY</b>					
Revenue	1,752,519	1,785,178	-	(32,659)	101.9%
Expenditures	1,863,394	1,761,172	76,437	25,786	98.6%
<i>Revenue Less Expenditures</i>	<u>(110,875)</u>	<u>24,006</u>	<u>(76,437)</u>	<u>(58,445)</u>	
<b>STREETS FUND</b>					
Revenue	10,176,670	9,789,282	-	387,388	96.2%
Expenditures	14,353,618	9,581,085	2,689,805	2,082,729	85.5%
<i>Revenue Less Expenditures</i>	<u>(4,176,948)</u>	<u>208,197</u>	<u>(2,689,805)</u>	<u>(1,695,341)</u>	
<b>MEASURE A</b>					
Revenue	2,882,759	2,766,527	-	116,232	96.0%
Expenditures	2,882,759	2,108,939	507,269	266,550	90.8%
<i>Revenue Less Expenditures</i>	<u>-</u>	<u>657,588</u>	<u>(507,269)</u>	<u>(150,318)</u>	

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Twelve Months Ended June 30, 2011 (100% of Fiscal Year)**

**WATER OPERATING FUND**

	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Previous YTD</b>
<b>REVENUES</b>						
Water Sales - Metered	30,350,000	27,336,863	-	3,013,137	90.1%	28,182,786
Service Charges	395,000	853,861	-	(458,861)	216.2%	502,356
Cater JPA Treatment Charges	2,272,520	2,573,902	-	(301,382)	113.3%	2,994,760
Licenses & Permits	-	-	-	-	100.0%	-
Investment Income	860,900	938,987	-	(78,087)	109.1%	1,153,628
Grants	-	-	-	-	100.0%	124,877
Reimbursements	-	-	-	-	100.0%	-
Miscellaneous	754,266	758,073	-	(3,807)	100.5%	1,101,895
<b>TOTAL REVENUES</b>	<b>34,632,686</b>	<b>32,461,686</b>	<b>-</b>	<b>2,171,000</b>	<b>93.7%</b>	<b>34,060,303</b>
<b>EXPENSES</b>						
Salaries & Benefits	7,617,220	7,166,159	-	451,061	94.1%	7,098,776
Materials, Supplies & Services	10,173,513	7,520,742	345,805	2,306,967	77.3%	8,118,291
Special Projects	737,378	223,376	69,611	444,390	39.7%	161,937
Water Purchases	8,177,644	6,404,263	381,693	1,391,688	83.0%	6,693,985
Debt Service	5,088,853	4,490,405	-	598,448	88.2%	4,496,292
Capital Outlay Transfers	3,349,702	3,349,702	-	-	100.0%	5,302,492
Equipment	177,227	93,057	48,027	36,143	79.6%	108,203
Capitalized Fixed Assets	191,932	136,961	1,400	53,571	72.1%	69,583
Other	43,000	20,750	-	22,250	48.3%	21,299
Appropriated Reserve	113,242	-	-	113,242	0.0%	-
<b>TOTAL EXPENSES</b>	<b>35,669,711</b>	<b>29,405,417</b>	<b>846,535</b>	<b>5,417,759</b>	<b>84.8%</b>	<b>32,070,857</b>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Twelve Months Ended June 30, 2011 (100% of Fiscal Year)**  
**WASTEWATER OPERATING FUND**

	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Previous YTD</b>
<b>REVENUES</b>						
Service Charges	14,200,000	13,816,656	-	383,344	97.3%	13,612,904
Fees	452,911	762,323	-	(309,412)	168.3%	532,409
Investment Income	296,100	283,881	-	12,219	95.9%	391,271
Public Works	11,400	62,589	-	(51,189)	549.0%	8,863
Miscellaneous	25,000	81,631	-	(56,631)	326.5%	28,773
<b>TOTAL REVENUES</b>	<b>14,985,411</b>	<b>15,007,080</b>	<b>-</b>	<b>(21,669)</b>	<b>100.1%</b>	<b>14,574,220</b>
<b>EXPENSES</b>						
Salaries & Benefits	5,178,153	4,834,571	-	343,582	93.4%	4,715,223
Materials, Supplies & Services	5,908,965	5,500,034	231,317	177,614	97.0%	4,937,860
Special Projects	180,000	152,496	-	27,504	84.7%	883,911
Transfers-Out	-	-	-	-	100.0%	65,000
Debt Service	1,352,038	1,280,595	-	71,443	94.7%	1,283,477
Capital Outlay Transfers	6,295,500	6,295,500	-	-	100.0%	2,827,188
Equipment	54,428	33,163	44	21,222	61.0%	19,015
Capitalized Fixed Assets	97,261	69,809	-	27,452	71.8%	9,983
<b>TOTAL EXPENSES</b>	<b>19,066,345</b>	<b>18,166,168</b>	<b>231,361</b>	<b>668,816</b>	<b>96.5%</b>	<b>14,741,658</b>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Twelve Months Ended June 30, 2011 (100% of Fiscal Year)**  
**DOWNTOWN PARKING**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Improvement Tax	840,000	825,339	-	14,661	98.3%	815,292
Parking Fees	5,606,000	5,706,084	-	(100,084)	101.8%	5,715,686
Investment Income	154,700	146,630	-	8,070	94.8%	205,059
Rents & Concessions	23,740	23,740	-	-	100.0%	23,740
Public Works	-	1,890	-	(1,890)	100.0%	1,890
Reimbursements	20,000	4,598	-	15,402	23.0%	17,851
Miscellaneous	1,500	12,384	-	(10,884)	825.6%	2,342
Operating Transfers-In	43,500	43,500	-	-	100.0%	43,500
<b>TOTAL REVENUES</b>	<u>6,689,440</u>	<u>6,764,166</u>	<u>-</u>	<u>(74,726)</u>	<u>101.1%</u>	<u>6,825,360</u>
<b>EXPENSES</b>						
Salaries & Benefits	3,847,242	3,607,036	-	240,206	93.8%	3,572,421
Materials, Supplies & Services	1,807,229	1,515,440	6,494	285,295	84.2%	1,595,188
Special Projects	730,482	412,830	76,044	241,608	66.9%	509,679
Transfers-Out	312,621	312,621	-	-	100.0%	312,621
Capital Outlay Transfers	660,000	660,000	-	-	100.0%	1,258,760
Equipment	25,000	16,372	760	7,868	68.5%	578
Appropriated Reserve	8,709	-	-	8,709	0.0%	-
<b>TOTAL EXPENSES</b>	<u>7,391,283</u>	<u>6,524,300</u>	<u>83,297</u>	<u>783,686</u>	<u>89.4%</u>	<u>7,249,245</u>



**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Twelve Months Ended June 30, 2011 (100% of Fiscal Year)**  
**AIRPORT OPERATING FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Leases - Commercial / Industrial	3,977,000	4,276,814	-	(299,814)	107.5%	4,157,313
Leases - Terminal	4,927,950	5,076,520	-	(148,570)	103.0%	4,812,629
Leases - Non-Commerical Aviation	1,095,875	1,492,769	-	(396,894)	136.2%	1,190,075
Leases - Commerical Aviation	2,637,000	2,313,229	-	323,771	87.7%	2,146,494
Investment Income	231,100	229,203	-	1,897	99.2%	297,957
Grants	-	-	-	-	100.0%	156,834
Miscellaneous	303,052	222,848	-	80,204	73.5%	203,367
Operating Transfers-In	-	-	-	-	100.0%	1,497,368
<b>TOTAL REVENUES</b>	<u>13,171,977</u>	<u>13,611,385</u>	<u>-</u>	<u>(439,408)</u>	<u>103.3%</u>	<u>14,462,037</u>
<b>EXPENSES</b>						
Salaries & Benefits	4,913,183	4,675,317	-	237,866	95.2%	4,627,929
Materials, Supplies & Services	6,432,710	6,268,958	106,417	57,335	99.1%	6,088,528
Special Projects	1,018,807	845,665	121,298	51,844	94.9%	607,062
Transfers-Out	31,049	31,049	-	-	100.0%	-
Capital Outlay Transfers	2,047,368	2,047,368	-	-	100.0%	651,069
Equipment	24,610	30,457	-	(5,847)	123.8%	28,377
Capitalized Fixed Assets	-	-	-	-	100.0%	(5,055)
Appropriated Reserve	270,273	-	-	270,273	0.0%	-
<b>TOTAL EXPENSES</b>	<u>14,738,000</u>	<u>13,898,814</u>	<u>227,715</u>	<u>611,471</u>	<u>95.9%</u>	<u>11,997,910</u>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Twelve Months Ended June 30, 2011 (100% of Fiscal Year)**

**GOLF COURSE FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Fees & Card Sales	1,725,172	1,525,308	-	199,864	88.4%	1,430,728
Investment Income	20,200	12,395	-	7,805	61.4%	30,700
Rents & Concessions	300,322	309,528	-	(9,206)	103.1%	275,313
Miscellaneous	3,500	56,667	-	(53,167)	1619.1%	58,721
<b>TOTAL REVENUES</b>	<u>2,049,194</u>	<u>1,903,897</u>	<u>-</u>	<u>145,297</u>	<u>92.9%</u>	<u>1,795,462</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,095,646	1,098,698	-	(3,052)	100.3%	1,134,032
Materials, Supplies & Services	611,462	541,318	-	70,143	88.5%	551,954
Special Projects	14,524	7,540	5,724	1,260	91.3%	976
Transfers-Out	-	-	-	-	100.0%	507,767
Debt Service	213,407	213,408	-	(1)	100.0%	212,093
Capital Outlay Transfers	70,000	70,000	-	-	100.0%	553
Equipment	3,500	3,897	-	(397)	111.3%	2,597
Appropriated Reserve	52,272	-	-	52,272	0.0%	-
<b>TOTAL EXPENSES</b>	<u>2,060,811</u>	<u>1,934,861</u>	<u>5,724</u>	<u>120,226</u>	<u>94.2%</u>	<u>2,409,972</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Twelve Months Ended June 30, 2011 (100% of Fiscal Year)**

**INTRA-CITY SERVICE FUND**

	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Previous YTD</b>
<b>REVENUES</b>						
Work Orders - Bldg Maint.	3,598,018	3,327,359	-	270,659	92.5%	3,298,854
Grants	742,970	125,499	-	617,472	16.9%	818,200
Service Charges	1,742,565	1,732,565	-	10,000	99.4%	1,641,481
Miscellaneous	-	24,641	-	(24,641)	100.0%	16,359
Operating Transfers-In	-	-	-	-	100.0%	65,000
<b>TOTAL REVENUES</b>	<b>6,083,553</b>	<b>5,210,064</b>	<b>-</b>	<b>873,489</b>	<b>85.6%</b>	<b>5,839,893</b>
<b>EXPENSES</b>						
Salaries & Benefits	2,858,723	2,777,074	-	81,649	97.1%	2,915,010
Materials, Supplies & Services	1,109,096	1,000,546	-	108,550	90.2%	922,001
Special Projects	2,010,520	1,086,750	339,490	584,281	70.9%	893,772
Capital Outlay Transfers	-	-	-	-	100.0%	65,829
Equipment	23,000	19,026	-	3,974	82.7%	1,353
Capitalized Fixed Assets	780,560	203,458	438,948	138,154	82.3%	807,782
<b>TOTAL EXPENSES</b>	<b>6,781,899</b>	<b>5,086,854</b>	<b>778,437</b>	<b>916,608</b>	<b>86.5%</b>	<b>5,605,747</b>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Twelve Months Ended June 30, 2011 (100% of Fiscal Year)**

**FLEET REPLACEMENT FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Vehicle Rental Charges	1,791,427	1,791,427	-	-	100.0%	1,343,020
Investment Income	153,300	157,916	-	(4,616)	103.0%	206,814
Rents & Concessions	232,341	232,341	-	-	100.0%	242,848
Miscellaneous	50,000	46,586	-	3,414	93.2%	115,053
<b>TOTAL REVENUES</b>	<u>2,227,068</u>	<u>2,228,270</u>	<u>-</u>	<u>(1,202)</u>	<u>100.1%</u>	<u>1,907,735</u>
<b>EXPENSES</b>						
Salaries & Benefits	150,983	151,188	-	(205)	100.1%	150,474
Materials, Supplies & Services	993	1,668	-	(675)	168.0%	1,870
Capitalized Fixed Assets	4,479,566	1,805,549	256,657	2,417,360	46.0%	876,533
<b>TOTAL EXPENSES</b>	<u>4,631,542</u>	<u>1,958,405</u>	<u>256,657</u>	<u>2,416,480</u>	<u>47.8%</u>	<u>1,028,876</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Twelve Months Ended June 30, 2011 (100% of Fiscal Year)**

**FLEET MAINTENANCE FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Vehicle Maintenance Charges	2,369,418	2,369,418	-	-	100.0%	2,480,238
Miscellaneous	60,000	60,629	-	(629)	101.0%	10,000
<b>TOTAL REVENUES</b>	<u>2,429,418</u>	<u>2,430,046</u>	<u>-</u>	<u>(628)</u>	<u>100.0%</u>	<u>2,490,238</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,141,256	1,133,329	-	7,927	99.3%	1,136,597
Materials, Supplies & Services	1,255,238	1,161,918	43,241	50,079	96.0%	1,097,848
Special Projects	87,279	44,604	-	42,674	51.1%	33,346
Equipment	2,200	1,653	-	547	75.1%	11,800
<b>TOTAL EXPENSES</b>	<u>2,485,972</u>	<u>2,341,504</u>	<u>43,241</u>	<u>101,227</u>	<u>95.9%</u>	<u>2,279,591</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Twelve Months Ended June 30, 2011 (100% of Fiscal Year)**

**SELF INSURANCE TRUST FUND**

	<b>** Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Previous YTD</b>
<b>REVENUES</b>						
Service Charges	-	316	-	(316)	100.0%	-
Insurance Premiums	2,583,750	2,584,609	-	(859)	100.0%	2,950,613
Workers' Compensation Premiums	2,643,581	2,643,581	-	-	100.0%	2,482,928
OSH Charges	277,322	-	-	277,322	0.0%	302,518
Investment Income	189,900	178,188	-	11,713	93.8%	273,043
Miscellaneous	-	47,986	-	(47,986)	100.0%	4,086
<b>TOTAL REVENUES</b>	<b>5,694,553</b>	<b>5,454,679</b>	<b>-</b>	<b>239,874</b>	<b>95.8%</b>	<b>6,013,187</b>
<b>EXPENSES</b>						
Salaries & Benefits	523,458	400,590	-	122,868	76.5%	547,216
Materials, Supplies & Services	4,928,992	4,755,127	95,616	78,250	98.4%	4,335,821
Special Projects	-	100	-	(100)	100.0%	-
Transfers-Out	717,988	717,988	-	-	100.0%	780,000
Capital Outlay Transfers	-	-	-	-	100.0%	1,105
Equipment	-	1,300	-	(1,300)	100.0%	-
Appropriated Reserve	23,671	-	-	23,671	0.0%	-
<b>TOTAL EXPENSES</b>	<b>6,194,109</b>	<b>5,875,105</b>	<b>95,616</b>	<b>223,388</b>	<b>96.4%</b>	<b>5,664,141</b>

**\*\* The Self Insurance Trust Fund is an internal service fund of the City, which accounts for the cost of providing workers' compensation, property and liability insurance as well as unemployment insurance and certain self-insured employee benefits on a city-wide basis. Internal Service Funds charge other funds for the cost of providing their specific services.**

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Twelve Months Ended June 30, 2011 (100% of Fiscal Year)**

**INFORMATION SYSTEMS ICS FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Service charges	2,302,393	2,291,583	-	10,810	99.5%	2,446,175
Miscellaneous	-	-	-	-	100.0%	226
Operating Transfers-In	37,200	37,200	-	-	100.0%	-
<b>TOTAL REVENUES</b>	<u>2,339,593</u>	<u>2,328,783</u>	<u>-</u>	<u>10,810</u>	<u>99.5%</u>	<u>2,446,401</u>
<b>EXPENSES</b>						
Salaries & Benefits	1,487,770	1,483,836	-	3,934	99.7%	1,462,019
Materials, Supplies & Services	549,179	481,936	4,750	62,493	88.6%	507,722
Special Projects	1,700	7,488	-	(5,788)	440.5%	3,408
Equipment	249,213	216,059	3,637	29,517	88.2%	312,387
Appropriated Reserve	56,839	-	-	56,839	0.0%	-
<b>TOTAL EXPENSES</b>	<u>2,344,701</u>	<u>2,189,319</u>	<u>8,387</u>	<u>146,994</u>	<u>93.7%</u>	<u>2,285,535</u>

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Twelve Months Ended June 30, 2011 (100% of Fiscal Year)**

**WATERFRONT FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Leases - Commercial	1,372,773	1,343,351	-	29,422	97.9%	1,368,325
Leases - Food Service	2,173,351	2,357,471	-	(184,120)	108.5%	2,280,276
Slip Rental Fees	3,864,398	3,858,104	-	6,294	99.8%	3,662,909
Visitors Fees	555,894	416,262	-	139,632	74.9%	517,613
Slip Transfer Fees	621,957	428,875	-	193,082	69.0%	524,425
Parking Revenue	1,912,769	1,767,424	-	145,345	92.4%	1,861,915
Wharf Parking	244,477	223,524	-	20,953	91.4%	241,131
Other Fees & Charges	361,252	381,799	-	(20,547)	105.7%	366,474
Investment Income	215,759	188,324	-	27,435	87.3%	252,029
Rents & Concessions	299,504	331,356	-	(31,852)	110.6%	280,653
Grants	12,190	4,256	-	7,934	34.9%	-
Miscellaneous	128,650	161,817	-	(33,167)	125.8%	169,822
<b>TOTAL REVENUES</b>	<u>11,762,974</u>	<u>11,462,561</u>	<u>-</u>	<u>300,413</u>	<u>97.4%</u>	<u>11,525,572</u>
<b>EXPENSES</b>						
Salaries & Benefits	5,480,825	5,424,270	-	56,555	99.0%	5,317,129
Materials, Supplies & Services	3,405,267	3,228,750	116,945	59,572	98.3%	3,295,855
Special Projects	147,074	121,343	-	25,731	82.5%	116,578
Debt Service	1,665,997	1,522,956	-	143,041	91.4%	1,601,159
Capital Outlay Transfers	969,361	969,361	-	-	100.0%	1,131,381
Equipment	81,909	74,046	-	7,863	90.4%	16,683
Capitalized Fixed Assets	-	-	-	-	100.0%	134
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
<b>TOTAL EXPENSES</b>	<u>11,850,433</u>	<u>11,340,726</u>	<u>116,945</u>	<u>392,763</u>	<u>96.7%</u>	<u>11,478,920</u>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.